IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.116 OF 2006

The Commissioner of Central
Excise, Pune - II .. Appellant.
V/s.
M/s.Associated Capsules Ltd.
& Others .. Respondents.

Mrs.S.V. Bharucha for the appellant.
Mr.H.G. Dharmadhikari for the respondents.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 29TH JUNE, 2006.

P.C. :

Heard learned counsel for the appellant.

2. The Tribunal has recorded clear finding that there is no dispute with respect to the fact that the goods were defective and they did not stand to the quality control. The Tribunal has also recorded a finding that the clandestine removal of the goods has not been established.

3. In view of these two findings recorded by the Tribunal based on material, no substantial question of law is involved in this appeal.

4. The appeal is dismissed in limine with no order as to costs.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)